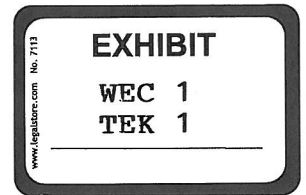


EXHIBIT WEC-TEK-1
STATEMENT OF PROFESSIONAL QUALIFICATIONS
THOMAS E. KANDEL



Mr. Kandel is employed as Senior Accountant, Regulatory Affairs at National Rural Utilities Cooperative Finance Corporation (CFC), Dulles, Virginia. In this position, he provides accounting and regulatory expertise to CFC and its cooperative members. This includes (a) reviewing and interpreting authoritative accounting guidance issued by the Financial Accounting Standards Board (FASB), Rural Utilities Service (RUS), Federal Energy Regulatory Commission (FERC) and the International Accounting Standards Board (IASB) and determining the applicability to the electric utility industry; (b) providing professional ratemaking services including regulatory testimony and (c) participating on industry-related accounting and tax committees. His areas of expertise include accounting, finance, ratemaking and other regulatory related subjects.

PROFESSIONAL EXPERIENCE

2006 – Present	National Rural Utilities Cooperative Finance Corporation Senior Accountant, Regulatory Affairs
1996 – 2006	Southern Maryland Electric Cooperative Vice President, Financial Services and Chief Financial Officer Senior Vice President, Finance and Administration Vice President, Finance and Administration
1993-1996	Virgin Islands Water and Power Authority Acting Chief Financial Officer Consultant to the Comptroller
1983 – 1992	Indiana Municipal Power Agency Controller
1979 – 1983	American Electric Power Administrative Assistant (To Chief Accounting Officer)
1977 – 1979	Madison Gas and Electric Company Controller
1970 – 1977	Columbus and Southern Ohio Electric Company Report Accountant Accountant

TESTIMONY

Mr. Kandel has testified in the following matters:

Jackson Purchase Energy Corporation (JPEC):

<u>Jurisdiction</u>	<u>Subject</u>	<u>Case No./Date</u>
Kentucky Public Service Commission	Adjustment of Rates	2007-00116

Southern Maryland Electric Cooperative (SMECO):

<u>Jurisdiction</u>	<u>Subject</u>	<u>Case No./Date</u>
Maryland Public Service Commission	Electric Purchased Power Cost Adjustment Charges	8504(s), 3/20/97
		8504(t), 3/16/98
		8504(u), 3/22/99
		8504(v), 3/10/00
		8504(w), 3/5/01
		8504(x), 3/4/02
		8504(y), 2/28/03
		8504(z), 3/5/04
	8504(aa), 3/4/05	
	Retail Choice/Stranded Cost Quantification Mechanism; Price Protection Mechanism and Unbundled Rates	8817, 9/1/99

Indiana Municipal Power Agency (IMPA):

<u>Jurisdiction</u>	<u>Subject</u>	<u>Cause No./Date</u>
Indiana Utility Regulatory Commission	Sale of Bonds to Finance Construction of Generation and Other Facilities	38850, 3/7/90

EDUCATION

Xavier University, Master of Business Administration, 1977
Miami University, Bachelor of Science in Business, 1970

PROFESSIONAL STANDING AND AFFILIATIONS

Certified Public Accountant: Licensed in Ohio and Virginia
American Institute of Certified Public Accountants
Maryland Association of Certified Public Accountants
Ohio Society of Certified Public Accountants
National Society of Accountants for Cooperatives